

**AN ANALYSIS OF ACCOUNTING TERMS TRANSLATION
IN TEXTBOOK *MANAGEMENT ACCOUNTING* BY DON R. HANSEN
AND MARYANE M. MOWEN INTO *AKUNTANSI MANAJEMEN*
BY DEWI FITRIASARI DAN DENY ARNOS KWARY**

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ABSTRACT

This study aims at identifying, analyzing and describing the accuracy of accounting terms translation in Textbook 'Management Accounting' and its translation 'Akuntansi Manajemen.' This study is in the domain of descriptive-qualitative. The data sources are the document, questionnaire and informants, and the data were the sentences containing the accounting terms. The data are collected by techniques of the content analysis, in-depth interview and questionnaire. For the validity of data, this study used the data triangulation technique, and then the data were analyzed with the interactive model. The finding of this study shows that from 58 data, the accuracy of the accounting terms translation was 53 data or 91.38% while their inaccuracy was 5 data or 8.62%. The other finding shows that not all the accounting terms were translated but changed in their spellings according to the rules of spelling adaptation in Indonesian language.

Keywords: *accounting terms, translation, accuracy*

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi, menganalisis dan mendeskripsikan ketepatan terjemahan istilah-istilah akuntansi dalam buku teks Management Accounting dan teks terjemahannya Akuntansi Manajemen. Metode dalam penelitian ini adalah deskriptif-kualitatif. Sumber data meliputi dokumen, kuesioner dan informan. Data berupa kalimat-kalimat yang mengandung istilah-istilah akuntansi. Pengumpulan data menggunakan teknik simak dan catat, wawancara mendalam dan kuesioner. Berkaitan dengan validitas data, penelitian ini menggunakan teknik triangulasi data dan kemudian data dianalisis dengan menggunakan model interaktif. Temuan penelitian ini menunjukkan bahwa dari sejumlah 58 data terjemahan istilah akuntansi ditemukan terjemahan tepat sebanyak 53 data atau 91,38% sedangkan terjemahan tidak tepat sebanyak 5 data atau 8,62%. Temuan lain menunjukkan bahwa tidak semua istilah akuntansi diterjemahkan kecuali hanya merubah ejaannya menurut kaidah penyesuaian serapan ejaan asing dalam bahasa Indonesia.

Kata Kunci: *istilah akuntansi, penerjemahan, ketepatan.*

1. Introduction

Human beings, throughout history, have made an effort to take advantage of various methods of communication with the intention of utilizing the knowledge of other nations and endeavoring to preserve this knowledge for the coming generations. As the most effective methods of communication, language has been employed to satisfy the very need of communication. The predicament that may emerge as an obstacle in the way of communication seems to be the fact of dissimilarity of languages throughout the world. In today's world, communication between different nations with different languages is feasible through translation.

In recent years, in addition, academicians have increasingly been interested to a translation field. It is due to the following three primary reasons. *First*, a translation is an interlingual transfer in which a translator transfers a meaning of the foreign (second) language text into his first language text. In this activity, he is not an author but a person who is communicating a meaning of the second language with his original language to readers in written. Because of his position as a transformer, he does not have a power for developing or even subtracting a content of the text based on his own experience and knowledge. He has to convey it in the first language information as it should be. *Second*, a translation serves as a tool for understanding the two language cultures, at least, where they are intentionally different from one another. Regarding a specific culture, for example, a term or word of the second language is totally unknown in the first language. *Finally*, a translation work is very meaningful for people who are not competent in the second language in which the work is written in order to develop their knowledge or understand any information in it.

A textbook *Management Accounting* by Hansen and Mowen (2005), translated into the Indonesian language *Akuntansi Manajemen* by Fitriyani and Kwari (2005),

meet the three criteria. Aside from the interlingual transfer, this text contains a lot of foreign terms which are totally unknown in the first language, or if these are translated into the Indonesian language, their meanings will not be accurate and even difficult to understand. If so, what should the translators do when they find these terms? Do they not translate them but changed in their spellings according to the rules of 'borrowing adaptation' to the Indonesian language? It is an interesting phenomenon that is examined in this recent study for making a decision whether the translation of accounting terms is equivalent, readable, and acceptable. In other words, a good translation must meet the three criteria. *Equivalency* (accuracy) means that the accounting terms can be translated accurately. Their meanings in the target language adhere to or do not deviate from those in their original text or, at least, they must be equivalent to the meaning of the source text for the culture difference of the two languages. *Readability* (clearness) indicates that the terms are easy to understand by readers. They are not difficult to understand the translation meanings. *Acceptability* (naturalness) refers to naturalness with reference to the rules or principles of the grammatical structure of the target language (TL). It must be done by the translators so that the grammatical structure of the translation text is acceptable in TL.

In a simpler way, translation is a replacement of meaning in one source language by meaning in another language. Catford (1965: 20) defines translation as *a replacement of textual material in one language by equivalent textual material in another language*. In this definition, the most important thing is replacing a source language's textual material in another language in consideration with its equivalency. Richards, Platt & Platt (in Cohen, 2001: 30) states translation as "... the process of changing speech or writing from one language (the source language)...." Concerning this idea, translation can be defined as

a replacement of the aspects accompanying a source language (SL) text in a target text.

Davaninezhad (in <http://www.translation-directory.com/articles/article2028.php>; 2009: 5) defined translation as follows:

The process of translation between two different languages involves the translator changing an original text (ST) in original verbal language (SL) into a written text (TT) in a different verbal language (TL). In this replacement, only form of SL is changed and the meaning is held constant.

Based on the definition above, it could be stated that in a translation activity, a translator should understand the lexicon, grammatical structures, communication situation, and socio-cultural context of the source language and then analyze them into a receptor language. In other words, in order to produce a good translation or translation equivalence, considered as accurate, clear and natural, a translator changes not only a grammatical structure of the source language in the target language but also its communication situation and culture. It implies that in a translation activity it is the source text meaning that must be replaced by another text meaning. The translator not only transfers a grammatical structure of the text into another but also replaces its total message or meaning by another text meaning.

Nida (1984:83) states that *translation consists of reproducing in the receptor language the closest natural equivalent of the source language message, first in terms of meaning and secondly in terms of style*. Likewise, translation, as Bell (1991:8) asserts, includes *the transfer of meaning from a text in one language into a text in another language*. In the two definitions, it is a transfer of a source text's meaning into another text's meaning that is a central point in a translation activity. Likewise, translation is an activity in-

terpreting the meaning of a text in one language and in the other language.

However, finding a meaning equivalent to that of the source language is very necessary to take into account a number of problems such as context, grammatical rules or principles of the two languages, their writing conventions, and idioms. Frequently, a translator will face these problems related to the equivalences of source and target languages. Therefore, finding a good equivalence is an important activity which the translator should care about and a primary parameter for evaluating or assessing a translation work whether or not it is good.

Higher Education General Directorate (in Sakri, 1999: 1) stated that a translator should have the competencies in the source and target languages, a translated science and translation technique. In other words, the translator should have the kinds of competencies, including linguistics and non-linguistics aspects, among others. For a good translation, therefore, it can be inferred that the translator must be literate in linguistics and non-linguistics.

As stated above, for the linguistic competency, he or she must understand the difference between the grammatical structures of a source language and target language. It is due to the two languages to be frequently different from each other, or at least they tend to be different from each other. This implies that the interrelationship among constituents in a language is often different from the other. Callow (in Baker, 1995: 180) stated that *each language has its own patterns to convey the interrelationships of persons and events; in no language may these patterns may be ignored, if the translation is to be understood*.

So, it is hoped that with this competency he or she will be able to analyze a grammatical meaning in the source language that will then be changed in the target language. Moreover, in conveying another text meaning, he or she will use a grammatical structure clear (readable) and natural (acceptable) in the language.

Concerning the non-linguistic competency, the translator must understand a subject matter of the text. It is related to the kind of a text material, that is, whether this text discusses a social science or another, or in more specific, whether the text discusses economics, politics or mathematics. It is due to the English similar terms used in a science to frequently have a different meaning in another science. It is the competency that often makes a translator greatly difficult to discover an equivalent meaning of the source text in another text. For a solution to this, thus, he or she should have a broad knowledge of the text translated, or consult an expert in the subject matter of the text, at least.

In addition to those competencies, the translator should understand a process of translation. It states that in translating a text he or she should involve a sequence of stages, including analysis, transfer, and restructuring.

Nida (in McGuire, 1991: 16) stated that a translation activity includes three stages; analysis, transfer and restructure. In the analysis, a translator studies a grammatical structure, contextual and textual meanings. Davaninezhad (in <http://www.translation-directory.com/articles/article2028.php>; 2009: 8) stated that *textual meaning creates written or spoken texts which cohere within themselves and which fit the particular situation in which they are used.*

In the transfer, a translator should change a meaning or message of the source language text in the target language. He tries to discover the translation equivalence of a word, phrase and grammatical structure in the target language's so that their meaning or message can completely be transferred into it. Nida and Tabel (in Hatim, 2001: 23) stated that *transfer is the stage 'in which the analyzed material is transferred in the mind of the translator from language A to language B.'*

In the restructure, a translator expresses a word, phrase, clause, sentence or paragraph

with grammatical structure which are appropriate in the communication and cultural contexts of the target language. Nida and Tabel (in Hatim, 2001: 23) stated that *the third and final stage in the process of translation is 'restructuring' the transferred material.*

The three stages should be taken by a translator so that a meaning expressed in the target language can be classified as accurate, easy to understand and natural because they are highly associated with a translation activity. More extremely, it can not be separated from a translation field. Suryawinata and Sugeng (2003: 21) thought that the stages play a very essential role in a translation activity since the translation aims to replace a meaning of the source language in another language.

Nababan (1999: 48-51) distinguished a meaning from lexical, grammatical, contextual and situational, textual and socio-cultural. A lexical meaning refers to a dictionary's definition (Suryawinata and Sugeng, 2003: 22). Furthermore, Nababan (1999: 48) stated that a lexical meaning refers to a symbol and event. Therefore, it is not related to a context.

A grammatical meaning refers to the interrelationship of a word to word, a phrase to phrase, and clause to clause and so forth. (Kridalakasana in Nababan, 2003: 49). A situational-contextual meaning refers to the relationship of a speech act to situation where a communication takes place. A socio-cultural meaning gets associated with a local socio-culture that is often different from another one. Baker (1995: 21) stated *the source language word may express a concept which is totally unknown in the target language.*" This concept may be related to religion, tradition, traditional foods and arts.

A variety of meanings must be understood by a translator. To find an equivalent meaning of the word in the original word, however, he must think about a wide context. Halliday and Hasan (1976: 15) defined a context as something accompanying a text. A word will have a

meaning if it has a context. Thus, a meaning of the word strongly depends on its context. A translator will not find an equivalent meaning of the word to the original word without understanding the context. It is the term *equivalence* that must be comprehended by a translator because the aim of translation is finding a meaning equivalence between the source and target language text.

Hoed in Machali (2000: xi) stated that the term *equivalence* means the conformity of the source language's content or message with the target language's. It indicates that a translator should transfer from the source language's message or meaning to the target language's emphasizing on an attention to its accuracy.

Translation equivalence not only relates to a word, phrase, clause, sentence and paragraph but also to a broader text concerning a socio-cultural context. Therefore, a translator is responsible for discovering the translation equivalence of the source language text in a target language text from a word to socio-cultural context.

Likewise, in translating a scientific textbook *Management Accounting* translated into *Akuntansi Manajemen*, a translator should be literate in linguistic and non-linguistic aspects, at least. The two competencies are the determinants whether or not a translator can produce a good translation or equivalent translation. Therefore, having these competencies is a must for a translator to replace a meaning of the text by another language.

A translation textbook *Akuntansi Manajemen* needs to be examined in terms of, particularly, accounting terms. The word *term* can be defined as a word or phrase that expresses a specific concept, process, condition or attitude in the certain field (Moeliono, 1988: 419). Referring to the accounting terms, therefore, the study examines the terms related to an accounting field in textbook *Accounting Management* and their translations in textbook *Akuntansi Manajemen*.

Linguistically, this text is dominated by the accounting terms. Concerning an activity of translating the text, first of all, a translator should understand the two languages: English and Indonesian, particularly understanding the definition of a *term* and how to translate it. Without this competency, it is very impossible that he or she can change the text in the Indonesian language. In addition, he should understand what the grammatical structure of English phrase; whether or not it is different from the Indonesian one. By understanding the difference, the translator will be able to change the grammatical structure in the acceptable Indonesian one. Thus, its translation seems natural where the grammatical structure is not *strange* and acceptable in the Indonesian language.

In terms of non-linguistic aspect, the translator should understand the subject matter of the text. Due to this text of describing a financial report or management in globalization era, a translator should have a wide knowledge of financial field. Having this competency, thus, has to be a main consideration for being able to find an equivalent meaning of the accounting terms, in particular.

Finding an accurate meaning is a priority that a translator must pay attention to. He or she must focus on this criterion besides the two other criteria, clear and natural. It is very common because a translation is essentially a process of replacing a meaning equivalent to the source text. To find the equivalence, however, it is limited to not only a meaning of a word, phrase, clause, sentence, paragraph and larger text but also a text function. This is consistent with Machali (2000: 106), stating that evaluating or assessing a translation equivalence, a translator should focus on not only a meaning of a word, phrase, clause, sentence, paragraph and whole text but also a text function, for example, whether it has a meaning of question/interrogative, declarative, imperative/command, or exclamatory. As far as the source

text does not shift from its function in the target language, it can be categorized as equivalent, meaning that this text is accurate, clear and natural. In other words, the translation of this text has the same function as its original text.

Nababan (2003: 85) states evaluating or assessing a translation work whether or not it is good/equivalent means criticizing its quality. Indirectly, it is intended to examine a translator's competencies in transferring a meaning or message of the source language's text in the target language.

Hoed (2004:3) stated that a good translation means it is equivalent to the original text. It does not seem a work translation. Its meaning is the same as the source text. This translation meets what readers want; therefore, he must pay attention to the kind of audiences or readers. Finally, all the aspects included in the translation work must be the same as those in the target language.

Larson (1984: 532) stated the translation must be evaluated for accuracy, clearness and naturalness. An *accurate* translation means that a meaning or message of the source language's text is equivalent to that of the target language's text. A *clear* translation means that a meaning or message of the target language's text is easy to understand. In other words, the readers are not difficult to understand what meaning or message of the text is.

Finally, a *natural* translation means that a meaning or message of the target language's text is grammatically true and not boring. Thus, it can be said that an equivalent translation must meet the following three criteria; *accurate*, *clear* and *natural*.

Based on the description above, therefore, the problem statement of the study is that how is the Accounting Terms Translation in Textbook *Accounting Management* translated into *Akuntansi Manajemen*? Referring to the statement, this study aims to describe the accounting terms translation equivalence,

including the three criteria: accuracy, clearness and naturalness in the text into the Indonesian text.

2. Research Method

This research used a qualitative-descriptive method. It was used to describe the accuracy or equivalency, clearness and naturalness of the accounting terms translation into the Indonesian language.

The data sources were documents and informants. The documents used in this study were textbook *Accounting Management* (by Don R. Hansen and Maryane Mowen) published Thomson in 2005, and its translation text *Akuntansi Manajemen* (by Dewi Fitriyani and Deny Arnos Kwary) published by Salemba Empat in 2005. More specifically, the data source is Chapter 14, entitled *International Issues in Management Accounting* and translation *Masalah Internasional dalam Akuntansi Manajemen*. The data included all of the English and Indonesian sentences containing the accounting terms the two textbooks.

The informants in this research are the raters who have majored and experienced in the translation field theoretically and practically. The two informants were asked to express their ideas of whether the accounting terms translation could be categorized as accurate or inaccurate.

The data gathering used a content analysis, questionnaires and in-depth interview. In the content analysis, the researcher read and wrote all the accounting terms in the textbooks. In the questionnaires, the informants were asked to give a written comment, suggestion, and ideas of the terms translation. In the in-depth interview, the researcher interviewed the informants concerning whether the terms translation is equivalent or accurate, clear, or natural.

The data validity used a data triangulation technique. Finally, the data analysis used an interactive model, including data reduction, data display and verification or conclusion.

3. Result and Discussion

3.1 Result

This section analyzes the results of accounting terms translation in terms of, particularly, accuracy (equivalency), readability (clearness) and naturalness (acceptability) in textbook *Accounting Management* and its translation text *Akuntansi Manajemen*. An accounting term translation will be called *good* if it meets the three criteria. *Accuracy* means that it does not deviate from a meaning of the source text; *readability* means that it is readable, i.e., it easy to understand; and *naturalness* means that it is common in Indonesian language. In contrast, this translation will be called *bad* if it does not meet one or more of the three criteria. In the analysis, the data of the English sentences are compared with the Indonesian ones; therefore, this makes it easier to describe.

3.1.1 Good Translation

The following examples are the good translations

SL : You should be able to explain the role of **management accountant** in the international environment.

TL : Anda diharapkan mampu menjelaskan peran **akuntan manajemen** dalam lingkungan internasional.

The phrase translation *management accountant* into *akuntan manajemen* is accurate although the translator does not translate it but she only changes its spelling according to the principle of the Indonesian (target language) borrowing adaptation. It is conducted by her because the phrase does not have a meaning equivalence in TL.

The translation is also easy to understand because she can express it in Indonesian clearly, or she can find a clear translation equivalence that makes a reader easy to understand its message.

Similarly, the translation can said to be natural. It is very clear that the translator is literate in the grammatical structures of the two languages, English and Indonesian, particularly concerning the difference in the languages' phrase structure.

The phrase translation equivalence is consistent with the two informants' idea, stating that the accounting term translation is accurate. It seems that the translator was literate in the subject matter of the text so that she is not difficult to replace its meaning in the target language. Also, they said that the translator is competent in the English and Indonesian grammatical structure so that its translation is easy to understand and acceptable in the Indonesian language. Thus, the phrase translation *management accountant* into *akuntansi manajemen* can be classified into *good*.

SL : You should be able to identify the varying levels of involvement that firms can undertake in **international trade**.

TL : Anda diharapkan mampu mengidentifikasi berbagai tingkat keterlibatan perusahaan dalam **perdagangan internasional**.

The word *trade* translated into *perdagangan* is categorized into accurate. Also, the word *international* as a modifier of the word *trade* is accurate although the translator only changes its spelling, i.e., the letter *t* in SL into *s* in TL. Therefore, the term translation can be categorized into accurate.

Similarly, the term translation is easy to understand. It is very clear that the translator can find a readable translation equivalence that makes a reader not difficult to understand its message in TL.

Concerning a grammatical structure, it looks that the translator is competent in both the English and Indonesian languages. In particular, she understands the general difference

in structuring a noun phrase where the English phrase pattern is that a modifier goes before a head while the other one, a modifier goes after a head.

The phrase translation equivalence is consistent with the two informants' idea, stating that the term translation is accurate. It appears that the translator is literate in the subject matter of the text; therefore she is not difficult to replace its meaning in the target language. Also, they said that the translator is competent in the English and Indonesian grammatical structure so that its translation is easy to understand and acceptable in the Indonesian language. Thus, the phrase translation *international trade* into *perdagangan internasional* can be classified into *good*.

BSL : Additionally, the company does not pay **duty** on defective materials or inventory that has not yet been included products finished.

TL : Selain itu, perusahaan tidak perlu membayar **bea masuk** untuk bahan-bahan cacat, atau persediaan yang belum dimasukkan ke dalam kelompok produk jadi.

The term *duty* translated into *bea masuk* can be grouped into accurate although there is a shift from word in SL to phrase in TL. The shift is due to the meaning of the word *duty* equivalent to *bea masuk* in TL and a context where the term is used. Therefore, it seems that the translator understand the subject matter of the text.

In terms of readability, the term translation is easy to understand. It is because of her ability to find a proper vocabulary (diction) in the sentence translation. Thus, a reader is not difficult to transfer its meaning in TL.

As regards the naturalness, the term translation is acceptable according to the rule of the Indonesian grammatical structure. There is no shift in the sentence pattern where as an

object of the predicate *do not pay*, the word remains to be an object of the predicate *membayar* in TL. Thus, it can be said that the translator is literate in both the English and Indonesian grammatical structure.

Likewise, the informants thought that the term translation is accurate. It appears that the translator is literate in the subject matter of the text; therefore she is not difficult to replace its meaning in the target language. Also, they stated that the translator is competent in the English and Indonesian grammatical structure so that its translation is easy to understand and acceptable in the Indonesian language. In fact, there is no shift in the sentence pattern where as an object of the predicate *do not pay*, the word remains to be an object of the predicate *membayar* in TL. Such a pattern is in the two languages. Thus, the translation *duty* into *bea masuk* can be classified into *good*.

SL : For example, goods that do not meet U.S. health, safety, and pollution control regulations are subject to fines. Foreign goods can be **imported** into foreign trade zones and modified to comply with the law without being subject to the fines.

TL : Misalnya, barang-barang yang tidak memenuhi peraturan kesehatan, keamanan, dan pengendalian polusi yang berlaku di AS dapat **diimpor** ke dalam zona perdagangan luar negeri dan dimodifikasi sedemikian rupa sehingga memenuhi peraturan yang berlaku tanpa harus membayar denda.

Concerning the term translation *imported* into *diimpor*, it is clear that the translator does not really translate it but she only changes its spelling on the basis of the rules of the Indonesian borrowing adaptation where the letter *t* in SL is omitted in TL. This adaptation occurs because the term does not have any meaning

equivalence in TL.

Accordingly, the term translation is readable. The translator can find a proper word or diction in TL. Therefore, readers are easy to understand its meaning or message in TL.

The translation is also acceptable. It shows that the translator understand both the English and Indonesian grammatical structures, particularly concerning making a passive voice. In a passive voice formulation, on one hand, a rule of the English language is *be + past participle* while, on the other hand, the Indonesian language is prefix *di-* + kata kerja (*verb*). In general, as a prefix, *di-* means that an action is done deliberately while *ter-* means that an action is not done deliberately.

Similarly, the informants thought that the term translation is accurate. It appears that the translator is literate in the subject matter of the text; thus she is not difficult to replace its meaning in the target language. Also, they stated that the translator is competent in the English and Indonesian grammatical structure so that its translation is easy to understand and acceptable in the Indonesian language. In fact, she can understand the difference in making a passive voice sentence well. Thus, the translation *imported* into *diimpor* can be classified into *good*.

SL : *The underdeveloped Indian infrastructure required considerable capital investment.*

TL : *Infrastruktur India yang belum berkembang membutuhkan modal investasi yang besar.*

The translation *capital investment* into *modal investasi* can be classified into accurate although the work *investment* in the phrase is not translated but the translator only changes its spelling because this word does not have any meaning equivalence in TL or is a common term in the accounting field. In addition, this is allowed for possible misunderstanding.

Regarding the readability, the translation phrase is easy to understand. It shows that the translator can find an appropriate diction in the context of the sentence.

Also, the translation is acceptable according to the rule of the Indonesian language grammatical structure. It indicates that the translator understand the difference in structuring a noun phrase in both the English and Indonesian language.

The accuracy, readability and acceptability of the phrase translation are consistent with the two informants' opinion. They stated that the translator can find a meaning of the phrase in TL accurately. For the people who work in the accounting field, this translation is easy to understand although the word *investment* is not translated into the Indonesian language since it is a common term in the accounting field.

SL : *Wages are low.*

TL : *Upah masih cukup murah.*

The term *wages* translated into *upah* is accurate although there is a shift from the plural noun in SL to singular noun in TL. This shift does not make the meaning of the term deviate from the original text.

The term translation is also clear or readable. In the accounting field, the word *upah* is a common term so that the readers are not difficult to understand it. The readability indicates that the translator is familiar to the subject matter of the text.

Grammatically, the term translation is acceptable or natural. Therefore, it can be said that the translator can particularly be competent in the formation of singular and plural noun in both the English and Indonesian languages.

The two informants thought that the word *wages* translated into *upah* is equivalent. In the accounting field, the word *upah* is a common term so that the readers are easy to understand its message in the sentence text.

SL : *When a company operates only its home country, only one **currency** is used, and exchange issues never arise.*

TL : *Apabila suatu perusahaan beroperasi hanya di negaranya, dengan hanya satu jenis **mata uang** yang digunakan, maka masalah nilai tukar tidak akan muncul.*

The term *currency* translated into *mata uang* can be grouped into accurate although there is a shift from word in SL to phrase in TL. The shift is due to the meaning of the word *currency* equivalent to *mata uang* in TL and a context where the term is used. Therefore, it seems that the translator understands the subject matter of the text.

In terms of readability, the term translation is easy to understand. It is because of her ability to find a proper vocabulary (diction) in the sentence text. Thus, a reader is not difficult to transfer its meaning in TL.

As regards the naturalness, the term translation is acceptable according to the rule of the Indonesian grammatical structure. There is no shift in the sentence pattern where as a head of the modifier *one*, the word remains to be a head of the modifier *satu* in TL. Thus, it can be said that the translator is literate in both the English and Indonesian grammatical structure.

Likewise, the informants thought that the term translation is accurate. It appears that the translator is literate in the subject matter of the text; therefore she is not difficult to replace its meaning in the target language. Also, they stated that the translator is competent in the English and Indonesian grammatical structure so that its translation is easy to understand and acceptable in the Indonesian language.

SL : *Thus, a dollar which could be traded for 150 yen one day may be worth only 125 **yen** on another day.*

TL : *Artinya, satu dolar yang bisa ditukar untuk 150 yen pada suatu hari tertentu, dapat berubah hanya senilai 125 **yen** di hari lainnya.*

It is very clear that the word *yen* in SL does not change in TL. However, the translation remains to be accurate although the translator does not replace it at all in TL. It indicates that the translator understands the subject matter of the text, particularly related to money changer.

Accordingly, the term translation is readable for those whose careers are in the accounting field in general and financial field in particular. It shows that the translator understands the kinds of currency.

Grammatically, the translation is acceptable. There is no difference in the grammatical structure where as a head of the phrase (*125 yen*), the word *yen* goes after the modifier *125*. This is the same as the Indonesian phrase structure.

The two informants thought that the translation is accurate and readable although the word *yen* that does not change in TL is said to be equivalent to SL. It is due to the fact that the word *yen* does not have any meaning equivalence in TL so that the translator writes it without changing any spelling.

SL : *If we restate the Brazilian subsidiary's **assets** to historical cost, then the ROI would be 60 percent.*

TL : *Jika kami mencatat kembali **aktiva** perusahaan Brasil menurut biaya historis, maka ROI menjadi 60 persen.*

The term *assets* translated into *aktiva* can be grouped into accurate although there is a shift from plural noun in SL to singular noun in TL. Likewise, the translation text is readable. The word *aktiva* in TL is a common term for those who develop their career in the accounting, finance or banking. Therefore, it is assumed

that they are not difficult to understand the meaning of the text.

In terms of naturalness, the term translation is classified into acceptable. In this context, the translator is fluent in both the English and Indonesian languages, particularly in the cases of the change of a singular noun in plural noun.

The two informants stated that the term translation *assets* into *aktiva* is equivalent to the meaning of the original text. In addition, the word *aktiva* is a common term in the accounting field.

SL : *Because the first transfer price is equal to full cost, profit is zero, and taxes on zero profit also equal zero.*

TL : *Karena harga transfer pertama setara dengan total biaya, maka laba adalah nol dan pajak atas laba tersebut juga nol.*

The phrase *zero profit* translated into *laba tersebut* is classified into accurate although as a modifier of the head *profit*, the word *zero* is translated into *tersebut*. It shows that the translator is fluent in the reference of the English and Indonesian languages.

Similarly, the phrase translation is clear. In other words, the readers are easy to understand its message in TL.

In terms of acceptability, the translation is natural although there is a shift of the grammatical structure. It is due to the difference in the rule of the grammatical structure between the two languages.

The two informants stated that the phrase does not deviate from the meaning of the original text. They also said that this is easy to understand.

3.1.2 Bad Translation

Here is the example of the bad translation.

SL : *Because the first transfer price is equal to full cost, profit is zero, and*

taxes on zero profit also equal zero.

TL : *Karena harga transfer pertama setara dengan total biaya, maka laba adalah nol dan pajak atas laba tersebut juga nol.*

The phrase *full cost* translated into *total biaya* is inaccurate. In this case, the translator cannot find an equivalent meaning in TL. Specifically, it is due to the inaccuracy of the meaning of the word. The translator should not translate the word *cost* but change its spelling according to the principle of borrowing adaptation to the Indonesian language.

The phrase translation is also unreadable. The readers are difficult to understand whether *biaya* in TL means *cost*, *expense*, or *expenditure* in SL.

Similarly, the translation is unacceptable. It is due to the grammatical structure of the phrase that deviates from the Indonesian principle.

The two informants thought that is not equivalent to the original text. The translator should not translate it but change its spelling so that its meaning is also clear.

3.2 Discussion

Based on whether the accounting terms translation is good or not, the result of the analysis can be discussed as follows.

In general, the accounting terms translation must meet the three criteria, including accuracy (equivalency), clearness (readability) and naturalness (acceptability) (Larson, 1984: 532). Concerning the equivalency, it seems that the translator is competent in the accounting field – a subject matter of the text. Such a competency, in fact, can mainly be seen in her capacity to translate the accounting accurately. She can translate such terms of the singular countable nouns as *income*, *fee*, *taxation*, *profit*, *trade*, and *finance* into *pendapatan*, *upah*, *perpajakan*, *laba*, *perdagangan* and *keuangan* in TL, respectively. She also re-

places such terms of the plural countable nouns as advantages, fines, expenditures, fines, wages, benefits, revenues, expenses, assets, taxes, losses and gains by *keuntungan, beban, denda, upah manfaat, penghasilan, belanja, aktiva dan pajak, keuntungan* and *kerugian* in TL, respectively.

Likewise, the translator can accurately translate such singular words as *duty, currency* and *exchange* into *bea masuk, mata uang dan nilai tukar*, respectively. These translations are accurate although there is shift from word to phrase. She also can replace such plural words as currencies by *mata uang* in TL. This translation is equivalent to the original text although there is shift from plural noun to singular noun.

Finding an accurate or equivalent meaning is a main priority in the translation activity. It is consistent with Halliday, stating that Halliday (dalam Davaninezhad, 2009: 5), stating that:

The process of translation between two different languages involves the translator changing an original text (ST) in original verbal language (SL) into a written text (TT) in a different verbal language (TL). In this replacement, only form of SL is changed and the meaning is held constant.

Accordingly, she can understand how to translate the accounting terms, particularly related to those that do not have any equivalency to TL or, at least, if these terms are translated into TL, they will be difficult to understand or result in misunderstanding. In replacing, for example, *risk, transaction, management, international, accountant, credit, investment, imported, domestic, fluctuation, depreciation, appreciation, incentive* and *inflation* by *risiko, transaksi, manajemen, internasional, akuntan, kredit, investasi,*

diimpor, domestic, fluktuasi, depresiasi, apresiasi, insentif, inflasi, dollar and *yen* the translator does actually not translate them into TL but only changes their spellings according to the principle of borrowing adaptation to TL, or does not change it at all. It is consistent with Widyamarta (1989: 62-83), stating that

the translator does not translate a term but changes its spelling according to the principle of borrowing adaptation to TL or remains to use the original word or phrase..

Zakhir (2009: 1) stated that

borrowing refers to a case where a word or an expression is taken from the SL and used in the TL, but in a 'naturalized' form, that is, it is made to conform to the rules of grammar or pronunciation of the TL.

In addition to the accuracy, the accounting term translations are also clear and natural. In other words, they are easy to understand and acceptable in TL. Similarly, the translator can translate the accounting phrases, for example, *management accountant* into *akuntan manajemen*, *international trade* into *perdagangan internasional*, *foreign currency risk* into *risiko nilai tukar mata uang asing* into *domestic currency* into *mata uang domestik*, *exchange rates* into *kurs tukar*, *currency risk management* into *manajemen risiko mata uang*, *exchange rate fluctuation* into *fluktuasi kurs tukar* and *currency appreciation and depreciation* into *apresiasi dan depresiasi mata uang*. There is shift from the English grammatical structure to the Indonesian one. In general, the English phrase consist of modifier plus head but the Indonesian one consists of head plus modifier.

The accuracy, readability and acceptability of these translations show that the translator is competent in the subject matter of the text – accounting field – and the grammatical structure of the two languages: English and Indonesian. The competencies is consistent with Higher Education Directorate General are (in Sakri, 1999: 1), stating that a translator must have a wide knowledge of the subject matter, be literate in the two languages (TL and SL), and translation technique.

However, on the other hand, the translator cannot find a meaning of the word *cost*. It makes the term translation inaccurate and unreadable but acceptable in TL. In translating, for example, the word *cost* in the phrases *full cost* into *total biaya*, this term should be translated into *kos*. In addition, the phrase translation is not acceptable in TL. It is due to the Indonesian grammatical structure different form The English one. The translation should be into *kos total*.

4. Conclusion

Based on the analysis and discussion description, it could be inferred that the accounting terms translation can said to be accurate (equivalent), clear (readable) and natural (acceptable). However, there is one inaccurate and unreadable term that causes it deviate from the original text and difficult to understand. Also, it seems that when translating the term consult an expert in the accounting field.

In translating another manual text, thus, it is recommended that a translator should be literate in a translation strategy, a target language grammatical structure and a subject matter of the text. The strategy refers to how to translate a word, phrase, clause and sentence, in particular, so that it is easy to understand. The grammatical structure refers to how a phrase, clause or sentence is structured so that its translations are acceptable. The subject matter refers to how to find accurately a meaning of word equivalent with an original text.

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